UNITED STATES DISTRICT COURT DISTRICT OF DELAWARE

IN RE SUBPOENA DIRECTED TO)		
EPSILON INVESTMENT MANAGEMENT)	NO.	
L.L.C.)		

DECLARATION OF GEORGE RUDMAN IN SUPPORT OF EPSILON INVESTMENT MANAGEMENT L.L.C.'S MOTION TO QUASH

Attached hereto is the original of the Declaration of George Rudman in Support of Epsilon Investment Management L.L.C.'s Motion to Quash.

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Dated: May 15, 2006

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- 4. Epsilon maintains no offices and has no documents, books, or records in the State of Delaware, or within a hundred miles thereof. Epsilon also has no management, personnel, consultants, or employees in the State of Delaware or within a hundred miles thereof. Epsilon's only presence in the State of Delaware or within a hundred miles of the state is through its registered agent (National Registered Agents, Inc., in Dover, Delaware), required as a function of Epsilon's registration as a limited liability company formed in Delaware.
- 5. Epsilon is an investment manager, with clients and holdings worldwide. To the extent Epsilon conducts limited business in the United States, it does so through an office in Boca Raton, Florida (7280 West Palmetto Park Road, Suite 310, Boca Raton, Florida 33433).

I declare the foregoing to be true and correct to the best of my knowledge and belief under penalty of perjury under the laws of the State of Delaware and the United States.

SIGNED this 8th day of May, 2006.

George Rudman

DECLARATION OF GEORGE RUDMAN IN SUPPORT OF EPSILON INVESTMENT MANAGEMENT L.L.C.'S MOTION TO QUASH - 2 (CV-N-0354-BES-RAM)

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CERTIFICATE OF SERVICE

I, Seth Reidenberg, hereby certify that on May 15, 2006 a copy of the foregoing document was caused to be filed and served pursuant to the District Court rules regarding filing procedures upon the following counsel of record:

Via Hand Delivery

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